

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

APVAT ACT, 2005 – M/s.GMR Hyderabad International Airport Limited -
claiming the refund and clarification on the words "Valid" to "inforce"
– Orders - Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 264

Dated:31/3/2010.
Read:

1. G.O.Ms.No.1254, Rev. (CT.II) Dep't., dt.24.6.2005.
2. G.O.Ms.No.589, Rev. (CT.II) Dep't., dt.10.4.2008.
3. G.O.Ms.No.13, Rev. (CT.II) Dep't., dt.3.1.2009.
4. From M/s.GMR Hyderabad International Airport Limited,
Representation dt.1.2.2010 and 25.2.2010.
5. From the CCT, Ref.No.BVI(1)/65/2006, dt.5.3.2010.

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O R D E R:

Government vide reference 1st read above, issued a Notification for refund of tax on all purchases made by M/s.GMR HIAL for construction of Rajiv Gandhi International Airport, which shall be deemed to have come into force with effect from first day of April, 2005 and shall be in force till 31st December, 2009 or completion of the said Project whichever is earlier.

2. Government vide reference 2nd read above, issued a notification, amending the last para of the notification issued in reference 1st cited as indicated below:-

for the words "valid till 31st December, 2009 or completion of the project which ever is earlier" the words "valid till 31st December, 2008 shall be substituted".

3. Government vide reference 3rd read above, again issued an amendment to G.O.Ms.No.589, dt.10.4.2008 as below:

for the words "valid till 31st December, 2008" the words "valid till 31st December, 2009" shall be substituted.

4. M/s.GMR HIAL vide reference 4th read above, represented that the Commercial Taxes department have rejected the claim of refund of tax paid by them on purchase goods for the months of November, 2009 and December, 2009, on the ground of variation in the phrases between two amendments i.e., G.O.Ms.No.589, Revenue (CT.II) Department, dt.10.4.2008 and G.O.Ms.No.13, Revenue (CT.II) Department, dt.3.1.2009. Therefore, they have requested the Government to suitably address the variation in the original G.O.and the amendments .

5. The Commissioner of Commercial Taxes, vide reference 5th read above, requested the Government to issue an errata to G.O.Ms.No.589, Rev. (CT.II) Dep't., dt.10.4.2008 and G.O.Ms.No.13, Revenue (CT.II) Department, dt.3.1.2009.

6. Government have carefully examined the matter and hereby observe that the variation in using the words "valid till" and "shall be in force" is inadvertent and the error is clerical in nature. The intention of the Government in the Gos is clearly to refund tax under APVAT payable upto 31.12.2009.

/p.t.o/

7. Hence, it is hereby ordered to rescind the orders issued in the references 2nd and 3rd read above and clarify that the orders issued in the reference 1st read above, will holds good

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT.

To
The Commissioner of Commercial Taxes, AP, Hyderabad
Copy to:
M/s.GMR HIAL, Greelands, Begumpet, Hyd-500 016.
Sf/Sc.

//forwarded :: by order//

Section Officer.